

NOT FOR PUBLICATION

OCT 30 2007

UNITED STATES COURT OF APPEALS

**CATHY A. CATTERSON, CLERK
U.S. COURT OF APPEALS**

FOR THE NINTH CIRCUIT

UNITED STATES OF AMERICA,

Plaintiff - Appellee,

v.

LYNDEN P. BRIDGES,

Defendant - Appellant.

No. 05-30478

D.C. No. CR-02-00423-010-JCC

MEMORANDUM^{*}

Appeal from the United States District Court
for the Western District of Washington
John C. Coughenour, Chief District Judge, Presiding

Argued and Submitted October 16, 2007
Seattle, Washington

Before: B. FLETCHER, BEAM^{**}, and RYMER, Circuit Judges.

^{*} This disposition is not appropriate for publication and is not precedent except as provided by 9th Cir. R. 36-3.

^{**} The Honorable C. Arlen Beam, Senior United States Circuit Judge for the Eighth Circuit, sitting by designation.

Appellant-Defendant Lynden P. Bridges appeals his sentence of eighteen months incarceration and one year supervised release following his guilty plea to one count of Aiding and Assisting the Filing of a False Income Tax Return in violation of 26 U.S.C. § 7206(2). We have jurisdiction under 28 U.S.C. § 1291, and we affirm.

Although Bridges has served his prison term, his appeal is not moot because he is still subject to supervised release. *United States v. Allen*, 434 F.3d 1166, 1170 (9th Cir. 2006). We therefore review his supervised release sentence for unreasonableness. *See United States v. Booker*, 543 U.S. 220, 260 (2005).

In deciding whether to impose a term of supervised release, the sentencing judge considers “the nature and circumstances of the offense and the history and characteristics of the defendant”; the deterrent effect of the sentence; the need to provide the defendant with training, medical care, or other treatment; the need to avoid sentencing disparities; and the Sentencing Guidelines. 18 U.S.C. § 3553. Where, as here, a defendant is convicted of a Class E felony and sentenced to more than one year incarceration,¹ the guidelines recommend a term of supervised release of one year. U.S. Sentencing Guidelines §§ 5D1.1(a); 5D1.2(a)(3) (2000).

¹A conviction under 26 U.S.C. § 7206(2) is a Class E felony because the maximum term of imprisonment is between one and five years. 18 U.S.C. § 3559(a).

In sentencing Bridges, the district court judge acknowledged several of Bridges' personal characteristics, including the fact that he did not subscribe to the same belief system as the other defendants, and that, as a CPA, he should have known that what codefendant Keith Anderson was promoting "was a bunch of bunk." This explanation indicates that the judge had a "reasoned basis" for imposing the sentence, and we cannot conclude that it was unreasonable. *Rita v. United States*, 127 S. Ct. 2456, 2468 (2007).

AFFIRMED.